

House Bill 346

By: Representatives LaRiccia of the 169th, Roberts of the 155th, Williams of the 168th, Corbett of the 174th, Shaw of the 176th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 2 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to imposition, rate, collection, and assessment of sales and use tax, so as
3 to change the manner and method of imposing and collecting such tax on certain
4 manufactured single-family structures; to provide for legislative intent; to provide for
5 definitions; to provide for procedures, conditions, and limitations; to repeal conflicting laws;
6 and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Part 2 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
10 relating to imposition, rate, collection, and assessment of sales and use tax, is amended by
11 adding a new Code section to read as follows:

12 "48-8-30.1.

13 (a) The General Assembly recognizes the importance of manufactured single-family
14 structures as a vital option in Georgia's housing inventory and the need to ensure that sales
15 tax is charged only on the construction materials used to produce a manufactured
16 single-family structure and other tangible items used in the construction and installation of
17 such structures.

18 (b) As used in this Code section, the term:

19 (1) 'Manufactured single-family structure' means a manufactured home, as defined in
20 Code Section 8-2-131, used as a single-family residence.

21 (2) 'Manufacturer's invoice amount' means the sales price of the manufactured
22 single-family structure charged by the manufacturer of the structure in connection with
23 the wholesale sale of the structure to an entity for resale or use in a development, less any
24 specified intangible charges, including but not limited to transportation costs and permits.

25 (c) The state sales and use tax levied and imposed pursuant to Code Section 48-8-30 on
26 the retail purchase or retail sale of a new manufactured single-family structure shall be at

27 the applicable state and local option tax rate on an amount equal to 60 percent of the
28 manufacturer's invoice amount. This subsection shall apply regardless of whether the
29 Certificate of Permanent Location has been filed.
30 (d) State and local sales and use taxes shall not apply to the retail sale of a pre-owned
31 manufactured single-family structure."

32 **SECTION 2.**

33 All laws and parts of laws in conflict with this Act are repealed.